

MATTHEW R. GOLDMAN (MG-0719)
BAKER & HOSTETLER LLP
3200 National City Center
1900 E. 9th Street
Cleveland, Ohio 44114
Telephone: (216) 621-0200
Facsimile: (216) 696-0740

**UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

_____	:	
	:	
AXIS REINSURANCE COMPANY,	:	
	:	
Plaintiff,	:	
vs.	:	Case No. 1:07-cv-9420-GEL
	:	
LEO R. BREITMAN, <i>et al.</i> ,	:	
	:	
Defendants.	:	
_____	:	
In re:	:	Chapter 11
	:	
REFCO, INC., et al.,	:	Case No. 05-60006 (RDD)
Debtors.	:	
_____	:	(Jointly Administered)

**DECLARATION IN SUPPORT OF APPLICATION
FOR WITHDRAWAL OF COUNSEL
AND SUBSTITUTION OF NEW LEAD ATTORNEY**

I, Matthew R. Goldman, declare as follows:

This proceeding is an appeal of an order in the bankruptcy court adversary (the “underlying adversary”), 07-01712-rdd below, which adversary has now been removed to this court and docketed at 08-CV-3242. I am a member of the firm of Baker & Hostetler LLP, which was previously serving as counsel for Dennis Klejna in the underlying adversary. I am listed in the docket as lead attorney for Dennis Klejna, but have never appeared in this appeal.

This declaration is respectfully submitted in support of Baker & Hostetler LLP’s application to withdraw of record as counsel for Mr. Klejna in this appellate proceeding, and

substitute Helen B. Kim of Katten Muchin Roseman LLP as lead attorney for Mr. Klejna. Helen B. Kim, who was formerly with Baker & Hostetler LLP, has been representing Mr. Klejna throughout this appeal. Helen Kim is now with the firm of Katten Muchin Roseman LLP, 2029 Century Park East, Suite 2600, Los Angeles, CA 90067, Telephone: (310) 788-4525, Facsimile: (310) 788-4471; E-mail: Helen.kim@kattenlaw.com, and is continuing the representation solely with her new firm, at the request of Mr. Klejna. (Baker & Hostetler LLP continues to represent Mr. Klejna in some matters in the underlying bankruptcy case, but does not represent him in the underlying adversary or in any appeals from it.)

Matthew Goldman is inappropriately listed as lead attorney for Dennis Klejna in the record of this proceeding. Helen Kim should be substituted as lead attorney. The substitutions requested herein are consented to by Mr. Klejna and will not prejudice any of the parties or delay this proceeding.

This declaration is also respectfully submitted in support of Baker & Hostetler LLP's application to substitute Saul Ewing LLP as counsel of record for Joseph Murphy, and for John J. Jerome, Saul Ewing LLP, 1500 Market Street, 38th Floor, Philadelphia, PA 19102-2186, Telephone: (212) 672-1996, Facsimile: (212) 672-1920, E-mail: jjerome@saul.com, to be substituted for Matthew Goldman as of record as lead attorney for Mr. Murphy in this proceeding. This substitution will not prejudice any of the parties or delay this proceeding. While Matthew Goldman is listed in the docket as lead attorney for Mr. Murphy, only Saul Ewing has ever appeared in this appeal on behalf of Mr. Murphy. I am informed that Mr. Murphy consents to the substitution.

The parties previously filed a stipulated order of substitution of counsel for Mr. Murphy on 9/21/07 at docket 84 in the Bankruptcy Court adversary, 07-01712-rdd. (It does not appear, however, that the stipulated order has been entered yet.) Briefs have been filed on four

combined appeals, and docketed under a different adversary number. Throughout the appeal, Katten Muchin Roseman LLP has been dealing with the briefing for Mr. Klejna, and Saul Ewing LLP has been dealing with the briefing in respect of Mr. Murphy, each without Baker & Hostetler LLP involvement.

WHEREFORE, it is respectfully requested that this application for Matthew Goldman to withdraw as lead attorney, to substitute Katten Muchin Roseman LLP in the place and stead of Baker & Hostetler LLP as counsel for Mr. Klejna, and to substitute Saul Ewing LLP in the place and stead of Baker & Hostetler LLP as counsel for Mr. Murphy, be granted in all respects.

/s/ Matthew R. Goldman
Matthew R. Goldman

CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing Declaration in Support of Application for Withdrawal was served upon each of the following by U.S. first-class mail, postage prepaid:

Helen Kim, Esq.
Katten Muchin Roseman LLP
2029 Century Park East
Suite 2600
Los Angeles, California 90067-3012

John J. Jerome, Esq.
Saul Ewing LLP
1500 Market Street
38th Floor
Philadelphia, PA 19102-2186

and on all other counsel of record by the court's electronic filing system, all this 14th day of April 2008.

Matthew R. Goldman
Matthew R. Goldman